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80 South Eighth Street  
Minneapolis, Minnesota  
55402-2215 USA  
TEL 612.332.5300  
FAX 612.332.9081  
www.merchant-  
gould.com

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**Fax Transmission** | January 14, 2005TO: Commissioner for Patents  
Attn: Examiner H Jey Tsai  
P.O. Box 1450  
Alexandria, VA 22313-1450

FROM: Douglas P. Mueller

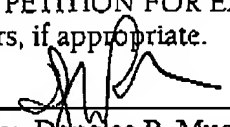
OUR REF: 10873.1333USW1  
TELEPHONE: 612.371.5237Total pages, including cover letter: 7PTO FAX NUMBER 1-703-872-9306

If you do NOT receive all of the pages, please telephone us at 612.332.5300, or fax us at 612.332.9081.

Title of Document Transmitted:

Communication Regarding Filing of  
Supplemental IDS, Copy of Supplemental  
IDS filed January 12, 2005Applicant: SUGITA et al.  
Serial No.: 10/719,412  
Filed: November 21, 2003  
Group Art Unit: 2812  
Our Ref. No.: 10873.1333USW1  
Confirmation No. 3355

Please charge Deposit Account No. 13-2725 in the amount of \$180.00 for Submission of Information Disclosure Statement. Please charge any additional fees or credit overpayment to Deposit Account No. 13-2725. Please consider this a PETITION FOR EXTENSION OF TIME for a sufficient number of months to enter these papers, if appropriate.

By:   
Name: Douglas P. Mueller  
Reg. No.: 30,300

I hereby certify that this paper is being transmitted by facsimile to the U.S. Patent and Trademark Office on the date shown below.

Sarah Dannecker

Signature

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Date

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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

PATENT

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JAN 14 2005

Applicant:	SUGITA et al.	Examiner:	H Jey Tsai
Serial No.:	10/719,412	Group Art Unit:	2812
Filed:	November 21, 2003	Docket No.:	10873.1333USW1
Title:	MAGNETORESISTIVE ELEMENT AND METHOD FOR PRODUCING THE SAME, AS WELL AS MAGNETIC HEAD, MAGNETIC MEMORY AND MAGNETIC RECORDING DEVICE USING THE SAME		

CERTIFICATE UNDER 37 CFR 1.6(d):

I hereby certify that this paper is being transmitted by facsimile to the U.S. Patent and Trademark Office on January 14, 2005.

By: 

Name: Sarah Dannecker

COMMUNICATION REGARDING FILING OF SUPPLEMENTAL IDS

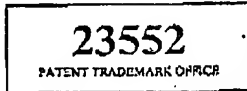
Mail Stop Issue Fee  
Commissioner for Patents  
P.O. Box 1450  
Alexandria, VA 22313-1450

Dear Commissioner:

This communication is in response to the Notice of Allowance mailed January 7, 2005.

Based on the undersigned's information and knowledge, a Supplemental Information Disclosure Statement (IDS) was timely filed on January 12, 2005. A copy of the Supplemental IDS, as filed on January 12, 2005, is enclosed. At the time the Supplemental IDS was filed, Applicants were not aware that the Notice of Allowance had been issued and mailed. The Supplemental IDS filed on January 12, 2005 was Certified Under 37 C.F.R. 1.97(e)(1). Due to this certification, Applicants did not pay a fee for filing the Supplemental IDS. As the Applicants are now aware of the mailing date of the Notice of Allowance, it is respectfully requested that the references submitted on January 12, 2005 be considered based on the original certification and that the IDS filing fee of \$180.00 be taken from Deposit Account No. 13/2725.

If a telephone conference would be helpful in resolving any issues concerning this communication, please contact Applicants' primary attorney-of-record Douglas P. Mueller (Reg. No. 30,300) at (612) 371-5237.

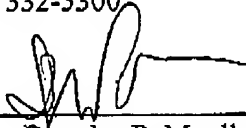


Dated: January 14, 2005

DPM/sbd

Respectfully submitted,

MERCHANT & GOULD P.C.  
P.O. Box 2903  
Minneapolis, Minnesota 55402-0903  
(612) 332-5300

By:   
Douglas P. Mueller  
Reg. No. 30,300